



# CITY COUNCIL

CITY OF KENT ■ 320 S. DEPEYSTER STREET ■ KENT, OHIO 44240 ■ 330-678-8007

**SPECIAL REGULAR CITY COUNCIL MEETING**  
July 7, 2021  
Immediately Following Council Committee Meetings

**AGENDA**

1. WELCOME/ROLL CALL (*Mayor Fiala*)

2. AUTHORIZATION OF DRAFT No. 2021- 064

3. LEGISLATION

3.1 **Draft No. 2021-064** A RESOLUTION ADOPTING THE TAX BUDGET OF THE CITY OF KENT, OHIO, FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2022, SUBMITTING THE SAME TO THE COUNTY AUDITOR, AND DECLARING AN EMERGENCY (Authorized)

4. ADJOURNMENT

*Posted: June 30, 2021*

Amy Wilkens, Clerk of Council

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**DRAFT RESOLUTION NO. 2021-064**

**A RESOLUTION ADOPTING THE TAX BUDGET OF THE CITY OF KENT, OHIO, FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2022, SUBMITTING THE SAME TO THE COUNTY AUDITOR, AND DECLARING AN EMERGENCY.**

WHEREAS, a tentative Tax budget for the City of Kent, Ohio, has been prepared for the fiscal year beginning January 1, 2022 showing detailed estimates of all balances that will be available at the beginning of the year 2022 for the purposes of such year, and of all revenue to be received for such fiscal year including all general and special taxes, fees, costs, percentages, penalties, allowances, prerequisites, and all other types of classes of revenue; also estimates of all expenditures or charges in or for the purpose of such fiscal year to be paid or met from the said revenues or balances; and otherwise conforming with the requirement of law; and

WHEREAS, said budget has been made conveniently available for public inspection for at least ten (10) days, be and having at least two (2) copies thereof on file in the office of the Director of Budget and Finance; and

WHEREAS, the Council has held a hearing on said budget of which public notice was given by publication not less than ten (10) days previous to the date thereof.

NOW, THEREFORE, BE IT RESOLVED by the Council of the City of Kent, Portage County, Ohio:

SECTION 1. That the Tax budget of the City of Kent, Ohio for the fiscal year beginning January 1, 2022, heretofore prepared and submitted to this Council, copies of which have been and are on file in the office of the Director of Budget and Finance, be and it is hereby adopted as the official Tax budget of the City of Kent, Ohio, for the fiscal year beginning January 1, 2022.

SECTION 2. That the Clerk be and is hereby authorized and directed to certify two copies of said budget and two copies of this Resolution and to transmit same to the Auditor of Portage County, Ohio, not later than July 20, 2021.

SECTION 3. That it is found and determined that all formal actions of this Council concerning and relating to the adoption of this Resolution were adopted in an open meeting of this Council and that all deliberations of this Council, and of any of its committees that resulted in such formal action, were in meetings open to the public in compliance with all legal requirements of Section 121.22 of the Ohio Revised Code.

SECTION 4. That this Resolution is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health, safety and welfare of the residents of this City, for which reason and other reasons manifest to this Council this Resolution is hereby declared to be an emergency measure and shall take effect and be in force immediately after passage.

PASSED: \_\_\_\_\_  
Date

\_\_\_\_\_  
Jerry T. Fiala  
Mayor and President of Council

EFFECTIVE: \_\_\_\_\_  
Date

ATTEST: \_\_\_\_\_  
Clerk of Council

I, xx, CLERK OF COUNCIL FOR THE CITY OF KENT, COUNTY OF PORTAGE, AND STATE OF OHIO, AND IN WHOSE CUSTODY THE ORIGINAL FILES AND RECORDS OF SAID COUNCIL ARE REQUIRED TO BE KEPT BY THE LAWS OF THE STATE OF OHIO, HEREBY CERTIFY THAT THE FOREGOING IS A TRUE AND EXACT COPY OF RESOLUTION No. \_\_\_\_\_, ADOPTED BY THE COUNCIL OF THE CITY OF KENT ON \_\_\_\_\_, 20\_\_\_\_\_.

(SEAL)

\_\_\_\_\_  
CLERK OF COUNCIL



**CITY OF KENT, OHIO**  
**DEPARTMENT OF BUDGET AND FINANCE**  
Rhonda C. Hall, CPA, Director

**TO:** Dave Ruller, City Manager  
**FROM:** Rhonda C. Hall, CPA, Director of Budget and Finance  
**DATE:** 6/22/2021  
**SUBJECT:** 2022 Tax Budget and Public Hearing

A handwritten signature in blue ink that reads "Rhonda Hall".

The 2022 Tax Budget has been prepared and is submitted as attached for public hearing, along with the request for City Council approval and adoption. The Tax Budget is required to be submitted and adopted annually for each political subdivision in accordance with Ohio Revised Code, Section 5705, by July 15<sup>th</sup> and subsequently must be filed with the County Auditor by July 20<sup>th</sup> each year. Failure to do so could result in the loss of the local government fund allocation. The requested Council approval does not appropriate any City of Kent funds for expenditure in the 2022 Fiscal Year.

Tax Budgets are reviewed by County Budget Commissions to certify the amount of monies to be collected and distributed from property taxes, levies and Local Government Funds (LGF) based upon demonstrated needs of the political subdivisions. In Portage County the political subdivisions have voted to adopt an alternative formula for the distribution of the Local Government Funds for the past 20 plus years, which was revised and reaffirmed in 2019.

While preparation of the annual Tax Budget for the City of Kent is largely a procedural formality, it also serves as the first official step in our Capital and Operating Budget processes. Although the required format and presentation of Tax Budget numbers differ considerably from our Annual Budget, they both start with the same basic data and assumptions. These format and presentation differences make direct comparisons between budget documents difficult and subject to misinterpretation. Overall, we continue to apply conservative budget preparation principals. The numbers in the Tax Budget reflect department expenditures that are consistent with our objective to hold Operating and Maintenance expenses to a minimal change as compared to the 2021 budget, unless there is a substantiated and compelling reason for an increase.

Our revenue projections reflect mixed current trends based upon source categories, with little to no increase from 2021 to 2022. Income tax collections are projected to be about the same, but may be slightly higher than that of 2021. Expenses in Personnel Services have been budgeted to reflect actual expenses plus a contractual average increase for most positions (step increases only) with some adjustments for special payouts related to retirements and sell backs of earned time. Additionally, it should be noted that Tax Budget numbers reflect departmental needs based on the prior year. Further budget review and refinement will occur as departmental budget hearings take place and the annual budget process continues preceding presentation in the Fall to City Council for approval and final adoption.

REVISED /88  
 Prepare in Triplicate  
 On or before July 20th, two copies of this Budget  
 must be submitted to the County Auditor

CITY OF KENT, PORTAGE COUNTY, OHIO

June 24, 2021

This Budget must be adopted by the Council or other legislative body on or before July 15th, and two copies must be submitted to the County Auditor on or before July 20th. FAILURE TO COMPLY WITH SEC. 5705.28 R.C. SHALL RESULT IN LOSS OF LOCAL GOVERNMENT FUND ALLOCATION.

To the Auditor of said County:  
 The following Budget for the budget year beginning January 1, 2022, has been adopted by Council and is herewith submitted for consideration of the County Budget Commission.

Signed: \_\_\_\_\_  
 Rhonda C. Hall, CPA  
 Title: Director of Budget and Finance

SCHEDULE A

SUMMARY OF AMOUNTS REQUIRED FROM GENERAL PROPERTY TAX APPROVED BY BUDGET COMMISSION,  
 AND COUNTY AUDITOR'S ESTIMATED RATES

For Municipal Use FUND  (Include only those funds which are requesting general property tax revenue)	BUDGET YEAR AMOUNT REQUESTED OF BUDGET COMMISSION INSIDE/OUTSIDE  Column 1	For Budget Commission Use		For County Auditor Use	
		BUDGET YEAR AMOUNT APPROVED BY BUDGET COMMISSION INSIDE 10 MILL LIMITATION Column 2	BUDGET YEAR AMOUNT TO BE DERIVED FROM LEVIES OUTSIDE 10 MILL LIMITATION Column 3	COUNTY AUDITOR'S ESTIMATE OF TAX RATE TO BE LEVIED	
				INSIDE 10 M. LIMIT BUDGET YEAR 4	OUTSIDE 10 M. LIMIT BUDGET YEAR 5
GOVERNMENTAL FUNDS	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
GENERAL FUND, 001	\$ 1,792,849				
WESTSIDE FIRE, 101	257,190				
RECREATION, 106	1,183,765				
POLICE PENSION, 132	126,363				
FIRE PENSION, 133	126,363				
PROPRIETARY FUNDS	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
FIDUCIARY FUNDS	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
TOTAL ALL FUNDS	\$ 3,486,530				



FUND NAME: GENERAL FUND  
 FUND TYPE/CLASSIFICATION: GOVERNMENTAL-GENERAL  
 This Exhibit is to be used for the General Fund Only

EXHIBIT I

DESCRIPTION	FOR 2019	FOR 2020	CURRENT YEAR	BUDGET YEAR
(1)	ACTUAL	ACTUAL	ESTIMATED FOR 2021	ESTIMATED FOR 2022
(1)	(2)	(3)	(4)	(5)
REVENUES				
Local Taxes				
General Property Tax - Real Estate	1,634,656.29	1,635,523.77	1,631,976.00	1,631,975.00
Tangible Personal Property Tax	3,437.43	0.00	4,000.00	4,000.00
Other Local Taxes	355,392.97	270,947.60	340,000.00	340,000.00
Total Local Taxes	1,993,486.69	1,906,471.37	1,975,976.00	1,975,975.00
State Shared Taxes and Permits				
Local Government	672,656.26	611,816.39	650,000.00	650,000.00
Estate Tax	0.00	0.00	0.00	0.00
Cigarette Tax	921.37	940.39	900.00	900.00
Liquor and Beer Permits	41,643.70	13,368.60	40,000.00	40,000.00
Local Government Support Fund	52,489.55	111,598.59	100,000.00	110,000.00
Property Tax Allocation	162,990.21	162,637.70	156,874.00	156,874.00
Brimfield JEDD	97,416.82	110,389.16	90,000.00	100,000.00
Franklin JEDD	571,745.26	494,392.70	500,000.00	525,000.00
Other State Shared Taxes and Permits	0.00	0.00	0.00	0.00
Total State Shared Taxes and Permits	1,599,863.17	1,505,143.53	1,537,774.00	1,582,774.00
Intergovernmental Revenues				
Federal Grants or Aid	0.00	147,086.57	0.00	0.00
State Grants or Aid	114,185.02	304,920.79	117,889.00	120,000.00
Other Grants or Aid	9,176.00	36,816.00	0.00	0.00
Total Intergovernmental Revenues	123,361.02	488,823.36	117,889.00	120,000.00
Special Assessments	0.00	0.00	0.00	0.00
Charges for Services	1,966,938.51	1,656,476.15	1,800,000.00	1,800,000.00
Fines, Licenses, and Permits	486,045.99	488,440.17	475,000.00	475,000.00
Interest and Miscellaneous	830,107.42	819,139.19	450,000.00	450,000.00
Other Financing Sources:				
Transfers	3,600,000.00	3,240,000.00	3,600,000.00	3,600,000.00
Advances	106,000.00	36,466.00	0.00	0.00
Total Other Sources	3,706,000.00	3,276,466.00	3,600,000.00	3,600,000.00
TOTAL REVENUE	10,705,802.80	10,140,959.77	9,956,639.00	10,003,749.00

FUND NAME: GENERAL FUND  
 FUND TYPE/CLASSIFICATION: GOVERNMENTAL-GENERAL  
 This Exhibit is to be used for the General Fund Only

EXHIBIT I

DESCRIPTION	2019	2020	CURRENT YEAR	BUDGET YEAR
(1)	ACTUAL	ACTUAL	ESTIMATED FOR 2021	ESTIMATED FOR 2022
(1)	(2)	(3)	(4)	(5)
EXPENDITURES				
Public Health Services				
Personal Services	393,441.22	346,770.69	405,244.46	417,401.79
Travel Transportation	4,823.04	1,580.55	4,943.62	5,067.21
Contractual Services	142,871.61	192,893.34	197,715.67	202,658.57
Supplies and Materials	18,510.82	18,863.66	19,335.25	19,818.63
Capital Outlay	0.00	0.00	0.00	0.00
Total Public Health Services	559,646.69	560,108.24	627,239.00	644,946.19
Total Leisure Time Activities	0.00	0.00	0.00	0.00
Community Environment				
Personal Services	945,877.03	944,957.70	974,253.34	1,003,480.94
Travel Transportation	5,966.31	2,857.09	6,115.47	6,268.35
Contractual Services	271,576.76	361,831.80	370,877.60	380,149.53
Supplies and Materials	5,008.74	4,387.42	5,133.96	5,262.31
Capital Outlay	0.00	49,169.44	0.00	0.00
Total Community Environment	1,228,428.84	1,363,203.45	1,356,380.36	1,395,161.14
General Government				
Personal Services	1,342,259.05	1,424,223.25	1,466,949.95	1,510,958.45
Travel Transportation	14,701.23	5,499.23	15,068.76	15,445.48
Contractual Services/Misc.	1,398,739.33	1,197,665.58	1,433,707.81	1,469,550.51
Supplies and Materials	34,321.34	20,371.95	35,179.37	36,058.86
Capital Outlay	100,723.00	24,454.00	10,000.00	10,000.00
Total General Government	2,890,743.95	2,672,214.01	2,960,905.90	3,042,013.29
Other Uses of Funds				
Transfers	5,331,943.36	5,803,060.00	6,512,414.00	6,600,000.00
Advances	0.00	0.00	0.00	0.00
Other Uses of Funds	0.00	0.00	0.00	0.00
Total Other Uses of Funds	5,331,943.36	5,803,060.00	6,512,414.00	6,600,000.00
TOTAL EXPENDITURES	10,010,762.84	10,398,585.70	11,456,939.25	11,682,120.62
Revenues over/(under) Expenditures	695,039.96	(257,625.93)	(1,500,300.25)	(1,678,371.62)
Beginning Unencumbered Balance*	5,543,106.77	6,238,146.73	5,583,539.56	4,083,239.31
Ending Cash Fund Balance	6,238,146.73	5,980,520.80	4,083,239.31	2,404,867.68
Estimated Encumbrances (outstanding at year end)	420,785.25	396,981.24	0.00	0.00
Estimated Ending Unencumbered Fund Balance	5,817,361.48	5,583,539.56	4,083,239.31	2,404,867.68

\* USE CASH BALANCE

FUND TYPE/CLASSIFICATION: GOVERNMENTAL - SPECIAL REVENUE

Reproduce as needed

DESCRIPTION	FOR 2019 ACTUAL	FOR 2020 ACTUAL	CURRENT YEAR ESTIMATED FOR 2021	BUDGET YEAR ESTIMATED FOR 2022
(1)	(2)	(3)	(4)	(5)
REVENUE	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Local Taxes				
General Property Tax - Real Estate	234,370.81	233,825.10	230,740.00	230,740.00
Tangible Personal Property Tax	504.39	4,659.90	646.00	646.00
Total Local Taxes	234,875.20	238,485.00	231,386.00	231,386.00
State Shared Taxes and Permits				
Property Tax Allocation	24,246.07	24,248.62	25,804.00	25,804.00
CAT Tax	0.00	0.00	0.00	0.00
Total Shared Taxes and Permits	24,246.07	24,248.62	25,804.00	25,804.00
Miscellaneous	0.00	0.00	0.00	0.00
TOTAL REVENUE	259,121.27	262,733.62	257,190.00	257,190.00
EXPENDITURES	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(Identify each program and object code at the same level shown on Exhibit I)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(PROGRAM) (OBJECT)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Security of Persons and Property				
Personal Services	257,184.18	196,482.13	264,899.71	272,846.70
Contractual Services	18,554.86	17,420.89	19,018.73	19,494.20
Supplies and Materials	0.00	590.00	600.00	620.00
Capital Outlay	0.00	0.00	0.00	0.00
Total Security of Persons and Property	275,739.04	214,493.02	284,518.44	292,960.90
TOTAL EXPENDITURES	275,739.04	214,493.02	284,518.44	292,960.90
Revenues Over (Under) Expenditures	(16,617.77)	48,240.60	(27,328.44)	(35,770.90)
Beginning Unencumbered Fund Balance (Use actual cash balance in Col. 2 and 3)	73,693.74	57,075.97	100,331.22	73,002.78
Ending Cash Fund Balance	57,075.97	105,316.57	73,002.78	37,231.89
Estimated Encumbrances (outstanding at end of year)	3,289.75	4,985.35	0.00	0.00
Estimated Ending Unencumbered Fund Balance	53,786.22	100,331.22	73,002.78	37,231.89



FUND TYPE/CLASSIFICATION: GOVERNMENTAL - SPECIAL REVENUE

Reproduce as needed

DESCRIPTION	FOR 2019 ACTUAL	FOR 2020 ACTUAL	CURRENT YEAR ESTIMATED FOR 2021	BUDGET YEAR ESTIMATED FOR 2022
(1)	(2)	(3)	(4)	(5)
REVENUE	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Intergovernmental				
License Taxes	395,618.61	393,336.39	390,000.00	390,000.00
Gas Taxes	644,099.23	797,766.50	834,000.00	834,000.00
Total Intergovernmental	1,039,717.84	1,191,102.89	1,224,000.00	1,224,000.00
Vehicle Maintenance Charges	44,956.04	58,344.60	40,000.00	40,000.00
Special Assessments	65,153.21	5,685.26	1,770.00	0.00
Miscellaneous	50,987.20	72,176.86	5,000.00	5,000.00
Transfer In	1,000,000.00	1,000,000.00	600,000.00	600,000.00
TOTAL REVENUE	2,200,814.29	2,327,309.61	1,870,770.00	1,869,000.00
EXPENDITURES	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(Identify each program and object code at the same level shown on Exhibit I) (PROGRAM) (OBJECT)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Service Dept. - Transportation				
Personal Services	1,122,738.81	1,029,723.34	1,156,420.97	1,191,113.60
Contractual Services	470,614.70	381,750.29	482,380.07	494,439.57
Supplies and Materials	571,822.65	266,105.28	586,118.22	600,771.17
Travel/Transportation	43,133.98	48,720.04	49,938.04	51,186.49
Capital Outlay	0.00	0.00	0.00	0.00
Total Transportation	2,208,310.14	1,726,298.95	2,274,857.30	2,337,510.84
TOTAL EXPENDITURES	2,208,310.14	1,726,298.95	2,274,857.30	2,337,510.84
Revenues Over (Under) Expenditures	(7,495.85)	601,010.66	(404,087.30)	(468,510.84)
Beginning Unencumbered Fund Balance (Use actual cash balance in Col. 2 and 3)	1,142,500.30	1,135,004.45	1,469,469.60	1,065,382.30
Ending Cash Fund Balance	1,135,004.45	1,736,015.11	1,065,382.30	596,871.46
Estimated Encumbrances (outstanding at end of year)	100,071.42	266,545.51	0.00	0.00
Estimated Ending Unencumbered Fund Balance	1,034,933.03	1,469,469.60	1,065,382.30	596,871.46

FUND TYPE/CLASSIFICATION: GOVERNMENTAL - SPECIAL REVENUE

Reproduce as needed

DESCRIPTION	FOR 2019 ACTUAL	FOR 2020 ACTUAL	CURRENT YEAR ESTIMATED FOR 2021	BUDGET YEAR ESTIMATED FOR 2022
(1)	(2)	(3)	(4)	(5)
REVENUE	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Intergovernmental				
License Taxes	16,736.35	17,077.63	14,000.00	16,000.00
Gas Taxes	52,235.07	64,683.76	67,500.00	67,500.00
Total Intergovernmental	68,971.42	81,761.39	81,500.00	83,500.00
Interest/Miscellaneous	1,312.40	1,042.29	500.00	500.00
TOTAL REVENUE	70,283.82	82,803.68	82,000.00	84,000.00
EXPENDITURES	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(Identify each program and object code at the same level shown on Exhibit I)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(PROGRAM) (OBJECT)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Service Dept. - Transportation				
Contractual Services	22,781.00	21,334.00	23,350.53	23,934.29
Supplies and Materials	45,000.00	45,000.00	46,125.00	47,278.13
Capital Outlay	0.00	0.00	0.00	0.00
Total Service Dept. - Transportation	67,781.00	66,334.00	69,475.53	71,212.41
TOTAL EXPENDITURES	67,781.00	66,334.00	69,475.53	71,212.41
Revenues Over (Under) Expenditures	2,502.82	16,469.68	12,524.48	12,787.59
Beginning Unencumbered Fund Balance (Use actual cash balance in Col. 2 and 3)	70,995.93	73,498.75	84,802.43	97,326.91
Ending Cash Fund Balance	73,498.75	89,968.43	97,326.91	110,114.49
Estimated Encumbrances (outstanding at end of year)	2,019.00	5,166.00	0.00	0.00
Estimated Ending Unencumbered Fund Balance	71,479.75	84,802.43	97,326.91	110,114.49

FUND TYPE/CLASSIFICATION: GOVERNMENTAL - SPECIAL REVENUE

Reproduce as needed

DESCRIPTION	FOR 2019 ACTUAL	FOR 2020 ACTUAL	CURRENT YEAR ESTIMATED FOR 2021	BUDGET YEAR ESTIMATED FOR 2022
(1)	(2)	(3)	(4)	(5)
REVENUE	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Local Taxes				
General Property Tax - Real Estate	1,080,470.71	1,070,191.28	1,063,975.00	1,068,265.00
Tangible Personal Property Tax	2,291.25	2,709.02	2,500.00	2,500.00
Total Local Taxes	1,082,761.96	1,072,900.30	1,066,475.00	1,070,765.00
State Shared Taxes and Permits				
Property Tax Allocation	110,150.14	109,863.39	113,000.00	113,000.00
CAT Tax	0.00	0.00	0.00	0.00
Total Shared Taxes and Permits	110,150.14	109,863.39	113,000.00	113,000.00
Intergovernmental Grants & Contracts	0.00	0.00	850,000.00	0.00
Fees, Licenses & Permits	3,060.00	3,770.00	1,000.00	3,000.00
Charges for Services	822,757.14	483,739.13	775,000.00	775,000.00
Miscellaneous	195,967.54	66,921.71	150,000.00	150,000.00
TOTAL REVENUE	2,214,696.78	1,737,194.53	2,955,475.00	2,111,765.00
EXPENDITURES	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(Identify each program and object code	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
at the same level shown on Exhibit I)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(PROGRAM) (OBJECT)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Leisure Time Activities				
Personal Services	1,362,721.09	1,225,838.75	1,403,602.72	1,445,710.80
Travel and Transportation	17,782.22	14,253.86	18,226.78	18,682.44
Contractual Services	412,943.05	378,048.62	423,266.63	433,848.29
Supplies and Materials	179,068.21	129,157.24	183,544.92	188,133.54
Capital Outlay	293,272.21	81,927.31	1,129,000.00	35,000.00
Total Leisure Time Activities	2,265,786.78	1,829,225.78	3,157,641.04	2,121,375.08
Repayment of Advance	50,000.00	0.00	0.00	0.00
TOTAL EXPENDITURES	2,315,786.78	1,829,225.78	3,157,641.04	2,121,375.08
Revenues Over (Under) Expenditures	(101,090.00)	(92,031.25)	(202,166.04)	(9,610.08)
Beginning Unencumbered Fund Balance	621,003.86	519,913.86	269,170.20	67,004.16
(Use actual cash balance in Col. 2 and 3)				
Ending Cash Fund Balance	519,913.86	427,882.61	67,004.16	57,394.08
Estimated Encumbrances (outstanding at end of year)	106,955.56	158,712.41	0.00	0.00
Estimated Ending Unencumbered Fund Balance	412,958.30	269,170.20	67,004.16	57,394.08

FUND TYPE/CLASSIFICATION: GOVERNMENTAL - SPECIAL REVENUE

Reproduce as needed

DESCRIPTION	FOR 2019 ACTUAL	FOR 2020 ACTUAL	CURRENT YEAR ESTIMATED FOR 2021	BUDGET YEAR ESTIMATED FOR 2022
(1)	(2)	(3)	(4)	(5)
REVENUE	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Income Taxes	16,573,683.97	15,017,006.75	14,728,500.00	15,500,000.00
Interest	5,460.00	2,820.00	0.00	0.00
Miscellaneous	267,120.00	286,863.00	265,000.00	250,000.00
Advances In	234,080.00	69,000.00	87,000.00	0.00
TOTAL REVENUE	17,080,343.97	15,375,689.75	15,080,500.00	15,750,000.00
EXPENDITURES	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(Identify each program and object code at the same level shown on Exhibit I) (PROGRAM) (OBJECT)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
General Government				
Personal Services	251,663.64	269,866.18	135,446.00	139,509.38
Contractual Services	439,431.51	393,007.50	450,417.30	461,677.73
Supplies and Materials	516.05	90.72	528.95	542.18
Transfers Out	16,644,998.45	15,272,090.11	15,707,619.00	15,000,000.00
Advances Out	400,000.00	0.00	0.00	0.00
Total General Government	17,736,609.65	15,935,054.51	16,294,011.25	15,601,729.29
TOTAL EXPENDITURES	17,736,609.65	15,935,054.51	16,294,011.25	15,601,729.29
Revenues Over (Under) Expenditures	(656,265.68)	(559,364.76)	(1,213,511.25)	148,270.71
Beginning Unencumbered Fund Balance (Use actual cash balance in Col. 2 and 3)	6,563,128.78	5,906,863.10	2,914,958.64	1,701,447.39
Ending Cash Fund Balance	5,906,863.10	5,347,498.34	1,701,447.39	1,849,718.11
Estimated Encumbrances (outstanding at end of year)	2,405,287.61	2,432,539.70	0.00	0.00
Estimated Ending Unencumbered Fund Balance	3,501,575.49	2,914,958.64	1,701,447.39	1,849,718.11

FUND TYPE/CLASSIFICATION: GOVERNMENTAL - SPECIAL REVENUE

Reproduce as needed

DESCRIPTION	FOR 2019 ACTUAL	FOR 2020 ACTUAL	CURRENT YEAR ESTIMATED FOR 2021	BUDGET YEAR ESTIMATED FOR 2022
(1)	(2)	(3)	(4)	(5)
REVENUE	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Fees, Licenses, and Permits				
Food Service Permits/Inspection	92,369.00	91,011.87	100,300.00	92,000.00
Food Service Bulk	22,263.75	24,462.99	40,500.00	23,000.00
Total Fees, Licenses, Permits	114,632.75	115,474.86	140,800.00	115,000.00
TOTAL REVENUE	114,632.75	115,474.86	140,800.00	115,000.00
EXPENDITURES	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(Identify each program and object code at the same level shown on Exhibit I)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(PROGRAM) (OBJECT)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Public Health and Welfare				
Personal Services	95,747.50	82,062.61	98,619.93	101,578.52
Travel/Transportation	0.00	230.80	236.57	242.48
Contractual Services	0.00	0.00	0.00	0.00
Supplies and Materials	2,142.82	1,520.61	2,196.39	2,251.30
Capital Outlay	0.00	0.00	0.00	0.00
Total Public Health and Welfare	97,890.32	83,814.02	101,052.89	104,072.31
TOTAL EXPENDITURES	97,890.32	83,814.02	101,052.89	104,072.31
Revenues Over (Under) Expenditures	16,742.43	31,660.84	39,747.11	10,927.69
Beginning Unencumbered Fund Balance (Use actual cash balance in Col. 2 and 3)	145,987.68	162,730.11	193,222.00	232,969.11
Ending Cash Fund Balance	162,730.11	194,390.95	232,969.11	243,896.81
Estimated Encumbrances (outstanding at end of year)	0.00	1,168.95	0.00	0.00
Estimated Ending Unencumbered Fund Balance	162,730.11	193,222.00	232,969.11	243,896.81

FUND TYPE/CLASSIFICATION: GOVERNMENTAL - SPECIAL REVENUE

Reproduce as needed

DESCRIPTION (1)	FOR 2019 ACTUAL (2)	FOR 2020 ACTUAL (3)	CURRENT YEAR ESTIMATED FOR 2021 (4)	BUDGET YEAR ESTIMATED FOR 2022 (5)
<b>REVENUE</b>	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Fees, Licenses, and Permits				
Building Inspections	132,649.25	121,677.50	130,370.00	130,370.00
<b>TOTAL REVENUE</b>	132,649.25	121,677.50	130,370.00	130,370.00
<b>EXPENDITURES</b>	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(Identify each program and object code at the same level shown on Exhibit I)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(PROGRAM) (OBJECT)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Public Health and Welfare				
Personal Services	111,689.65	83,175.99	115,040.34	118,491.55
Travel/Transportation	0.00	0.00	1,000.00	1,000.00
Contractual Services	376.08	35.00	385.48	385.48
Supplies and Materials	0.00	11.05	1,500.00	1,500.00
Capital Outlay	0.00	0.00	0.00	0.00
Total Public Health and Welfare	112,065.73	83,222.04	117,925.82	121,377.03
<b>TOTAL EXPENDITURES</b>	112,065.73	83,222.04	117,925.82	121,377.03
Revenues Over (Under) Expenditures	20,583.52	38,455.46	12,444.18	8,992.97
Beginning Unencumbered Fund Balance (Use actual cash balance in Col. 2 and 3)	37,179.04	57,762.56	94,760.83	107,205.01
Ending Cash Fund Balance	57,762.56	96,218.02	107,205.01	116,197.98
Estimated Encumbrances (outstanding at end of year)	0.00	1,457.19	0.00	0.00
Estimated Ending Unencumbered Fund Balance	57,762.56	94,760.83	107,205.01	116,197.98

FUND TYPE/CLASSIFICATION: GOVERNMENTAL - SPECIAL REVENUE

Reproduce as needed

DESCRIPTION (1)	FOR 2019 ACTUAL (2)	FOR 2020 ACTUAL (3)	CURRENT YEAR ESTIMATED FOR 2021 (4)	BUDGET YEAR ESTIMATED FOR 2022 (5)
REVENUE	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Criminal Forfeit and Drug Fines	0.00	0.00	0.00	0.00
TOTAL REVENUE	0.00	0.00	0.00	0.00
EXPENDITURES (Identify each program and object code at the same level shown on Exhibit I) (PROGRAM) (OBJECT)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Security of Persons and Property				
Contractual Services	0.00	0.00	0.00	0.00
Supplies and Materials	0.00	0.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00
Total Security of Persons and Property	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0.00	0.00	0.00	0.00
Revenues Over (Under) Expenditures	0.00	0.00	0.00	0.00
Beginning Unencumbered Fund Balance (Use actual cash balance in Col. 2 and 3)	4,767.07	4,767.07	4,767.07	4,767.07
Ending Cash Fund Balance	4,767.07	4,767.07	4,767.07	4,767.07
Estimated Encumbrances (outstanding at end of year)	0.00	0.00	0.00	0.00
Estimated Ending Unencumbered Fund Balance	4,767.07	4,767.07	4,767.07	4,767.07

FUND TYPE/CLASSIFICATION: GOVERNMENTAL - SPECIAL REVENUE

Reproduce as needed

DESCRIPTION	FOR 2019 ACTUAL	FOR 2020 ACTUAL	CURRENT YEAR ESTIMATED FOR 2021	BUDGET YEAR ESTIMATED FOR 2022
(1)	(2)	(3)	(4)	(5)
REVENUE	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Criminal Forfeit and Drug Fines	9,279.25	4,569.75	3,500.00	3,500.00
TOTAL REVENUE	9,279.25	4,569.75	3,500.00	3,500.00
EXPENDITURES	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(Identify each program and object code at the same level shown on Exhibit I)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(PROGRAM) (OBJECT)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Security of Persons and Property				
Contractual Services	0.00	0.00	0.00	0.00
Supplies and Materials	3,981.16	0.00	11,000.00	11,000.00
Capital Outlay	0.00	0.00	0.00	0.00
Total Security of Persons and Property	3,981.16	0.00	11,000.00	11,000.00
TOTAL EXPENDITURES	3,981.16	0.00	11,000.00	11,000.00
Revenues Over (Under) Expenditures	5,298.09	4,569.75	(7,500.00)	(7,500.00)
Beginning Unencumbered Fund Balance	21,794.99	27,093.08	31,662.83	24,162.83
(Use actual cash balance in Col. 2 and 3)				
Ending Cash Fund Balance	27,093.08	31,662.83	24,162.83	16,662.83
Estimated Encumbrances (outstanding at end of year)	0.00	0.00	0.00	0.00
Estimated Ending Unencumbered Fund Balance	27,093.08	31,662.83	24,162.83	16,662.83



FUND TYPE/CLASSIFICATION: GOVERNMENTAL - SPECIAL REVENUE

Reproduce as needed

DESCRIPTION (1)	FOR 2019 ACTUAL (2)	FOR 2020 ACTUAL (3)	CURRENT YEAR ESTIMATED FOR 2021 (4)	BUDGET YEAR ESTIMATED FOR 2022 (5)
REVENUE	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Criminal Forfeit and Drug Fines	3,206.00	2,876.00	3,000.00	3,000.00
TOTAL REVENUE	3,206.00	2,876.00	3,000.00	3,000.00
EXPENDITURES (Identify each program and object code at the same level shown on Exhibit I) (PROGRAM)      (OBJECT)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Security of Persons and Property				
Contractual Services	0.00	4,200.00	3,000.00	3,000.00
Supplies and Materials	0.00	1,975.62	3,000.00	3,000.00
Capital Outlay	0.00	0.00	0.00	0.00
Total Security of Persons and Property	0.00	6,175.62	6,000.00	6,000.00
TOTAL EXPENDITURES	0.00	6,175.62	6,000.00	6,000.00
Revenues Over (Under) Expenditures	3,206.00	(3,299.62)	(3,000.00)	(3,000.00)
Beginning Unencumbered Fund Balance (Use actual cash balance in Col. 2 and 3)	19,164.81	22,370.81	19,071.19	16,071.19
Ending Cash Fund Balance	22,370.81	19,071.19	16,071.19	13,071.19
Estimated Encumbrances (outstanding at end of year)	0.00	0.00	0.00	0.00
Estimated Ending Unencumbered Fund Balance	22,370.81	19,071.19	16,071.19	13,071.19

FUND TYPE/CLASSIFICATION: GOVERNMENTAL - SPECIAL REVENUE

Reproduce as needed

DESCRIPTION	FOR 2019 ACTUAL	FOR 2020 ACTUAL	CURRENT YEAR ESTIMATED FOR 2021	BUDGET YEAR ESTIMATED FOR 2022
(1)	(2)	(3)	(4)	(5)
REVENUE	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Intergovernmental				
Federal Grants/Aid	0.00	0.00	0.00	0.00
State/Local Grants/Aid	0.00	1,938.25	0.00	0.00
Total Intergovernmental	0.00	1,938.25	0.00	0.00
Miscellaneous	116,951.92	222,855.00	5,000.00	5,000.00
Transfers In	6,723,933.00	6,941,386.89	7,750,000.00	7,750,000.00
TOTAL REVENUE	6,840,884.92	7,166,180.14	7,755,000.00	7,755,000.00
EXPENDITURES	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(Identify each program and object code at the same level shown on Exhibit I) (PROGRAM) (OBJECT)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Security of Persons and Property				
Personal Services	6,662,550.84	5,819,992.52	6,862,427.37	7,068,300.19
Travel/Transportation	74,593.12	74,597.22	76,462.15	78,373.70
Contractual Services	415,484.57	447,804.85	458,999.97	470,474.97
Supplies and Materials	55,542.29	51,773.77	56,930.85	58,354.12
Capital Outlay	0.00	0.00	0.00	0.00
Total Security of Persons and Property	7,208,170.82	6,394,168.36	7,454,820.33	7,675,502.98
TOTAL EXPENDITURES	7,208,170.82	6,394,168.36	7,454,820.33	7,675,502.98
Revenues Over (Under) Expenditures	(367,285.90)	772,011.78	300,179.67	79,497.02
Beginning Unencumbered Fund Balance (Use actual cash balance in Col. 2 and 3)	1,259,093.58	891,807.68	1,599,342.90	1,899,522.57
Ending Cash Fund Balance	891,807.68	1,663,819.46	1,899,522.57	1,979,019.59
Estimated Encumbrances (outstanding at end of year)	59,329.48	64,476.56	0.00	0.00
Estimated Ending Unencumbered Fund Balance	832,478.20	1,599,342.90	1,899,522.57	1,979,019.59

FUND TYPE/CLASSIFICATION: GOVERNMENTAL - SPECIAL REVENUE

Reproduce as needed

DESCRIPTION (1)	FOR 2019 ACTUAL (2)	FOR 2020 ACTUAL (3)	CURRENT YEAR ESTIMATED FOR 2021 (4)	BUDGET YEAR ESTIMATED FOR 2022 (5)
REVENUE	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Criminal Forfeit and Drug Fines	0.00	0.00	0.00	0.00
TOTAL REVENUE	0.00	0.00	0.00	0.00
EXPENDITURES (Identify each program and object code at the same level shown on Exhibit I) (PROGRAM)       (OBJECT)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Security of Persons and Property				
Contractual Services	0.00	0.00	0.00	0.00
Supplies and Materials	0.00	0.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00
Total Security of Persons and Property	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0.00	0.00	0.00	0.00
Revenues Over (Under) Expenditures	0.00	0.00	0.00	0.00
Beginning Unencumbered Fund Balance (Use actual cash balance in Col. 2 and 3)	2,076.98	2,076.98	2,076.98	2,076.98
Ending Cash Fund Balance	2,076.98	2,076.98	2,076.98	2,076.98
Estimated Encumbrances (outstanding at end of year)	0.00	0.00	0.00	0.00
Estimated Ending Unencumbered Fund Balance	2,076.98	2,076.98	2,076.98	2,076.98

FUND TYPE/CLASSIFICATION: GOVERNMENTAL - SPECIAL REVENUE

Reproduce as needed

DESCRIPTION	FOR 2019 ACTUAL	FOR 2020 ACTUAL	CURRENT YEAR ESTIMATED FOR 2021	BUDGET YEAR ESTIMATED FOR 2022
(1)	(2)	(3)	(4)	(5)
REVENUE	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Federal Grants/Aid	226,931.31	324,846.10	488,711.00	306,793.00
Miscellaneous	78,888.90	14,699.41	25,000.00	25,000.00
TOTAL REVENUE	305,820.21	339,545.51	513,711.00	331,793.00
EXPENDITURES	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(Identify each program and object code at the same level shown on Exhibit I)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(PROGRAM) (OBJECT)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Community Development				
Personal Services	0.00	14,296.74	4,400.00	15,000.00
Travel/Transportation	475.00	0.00	300.00	300.00
Contractual Services/Miscellaneous	181,417.58	383,955.91	184,066.00	285,000.00
Supplies and Materials	0.00	0.00	0.00	0.00
Capital Outlay	52,803.16	78,363.36	257,962.00	0.00
Total Community Development	234,695.74	476,616.01	446,728.00	300,300.00
TOTAL EXPENDITURES	234,695.74	476,616.01	446,728.00	300,300.00
Revenues Over (Under) Expenditures	71,124.47	(137,070.50)	66,983.00	31,493.00
Beginning Unencumbered Fund Balance	292,874.97	363,999.44	(97,089.51)	(30,106.51)
(Use actual cash balance in Col. 2 and 3)				
Ending Cash Fund Balance	363,999.44	226,928.94	(30,106.51)	1,386.49
Estimated Encumbrances (outstanding at end of year)	198,793.71	324,018.45	0.00	0.00
Estimated Ending Unencumbered Fund Balance	165,205.73	(97,089.51)	(30,106.51)	1,386.49

FUND TYPE/CLASSIFICATION: GOVERNMENTAL - SPECIAL REVENUE

Reproduce as needed

DESCRIPTION	FOR 2019 ACTUAL	FOR 2020 ACTUAL	CURRENT YEAR ESTIMATED FOR 2021	BUDGET YEAR ESTIMATED FOR 2022
(1)	(2)	(3)	(4)	(5)
REVENUE	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Miscellaneous/Interest	12,335.82	85.77	0.00	0.00
TOTAL REVENUE	12,335.82	85.77	0.00	0.00
EXPENDITURES	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(Identify each program and object code at the same level shown on Exhibit I)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(PROGRAM) (OBJECT)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Community Development				
Personal Services	0.00	306.65	0.00	0.00
Contractual Services	0.00	139,160.00	0.00	0.00
Supplies and Materials	0.00	0.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00
Total Community Development	0.00	139,466.65	0.00	0.00
TOTAL EXPENDITURES	0.00	139,466.65	0.00	0.00
Revenues Over (Under) Expenditures	12,335.82	(139,380.88)	0.00	0.00
Beginning Unencumbered Fund Balance (Use actual cash balance in Col. 2 and 3)	127,045.06	139,380.88	0.00	0.00
Ending Cash Fund Balance	139,380.88	0.00	0.00	0.00
Estimated Encumbrances (outstanding at end of year)	139,100.00	0.00	0.00	0.00
Estimated Ending Unencumbered Fund Balance	280.88	0.00	0.00	0.00

FUND TYPE/CLASSIFICATION: GOVERNMENTAL - SPECIAL REVENUE

Reproduce as needed

DESCRIPTION	FOR 2019 ACTUAL	FOR 2020 ACTUAL	CURRENT YEAR ESTIMATED FOR 2021	BUDGET YEAR ESTIMATED FOR 2022
(1)	(2)	(3)	(4)	(5)
REVENUE	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Intergovernmental				
Federal Grants/Aid	0.00	0.00	0.00	0.00
State/Local Grants/Aid	0.00	0.00	0.00	0.00
Total Intergovernmental	0.00	0.00	0.00	0.00
Miscellaneous	101,799.84	148,067.00	1,000.00	1,000.00
Transfers In	5,523,933.00	5,341,386.89	5,500,000.00	5,500,000.00
TOTAL REVENUE	5,625,732.84	5,489,453.89	5,501,000.00	5,501,000.00
EXPENDITURES	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(Identify each program and object code at the same level shown on Exhibit I) (PROGRAM) (OBJECT)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Security of Persons and Property				
Personal Services	4,503,702.92	3,665,393.91	4,638,814.01	4,777,978.43
Travel/Transportation	38,169.43	36,346.98	39,123.67	40,101.76
Contractual Services	298,547.71	321,422.67	329,458.24	337,694.69
Supplies and Materials	109,506.86	52,864.79	112,244.53	115,050.64
Capital Outlay	171,908.22	146,144.90	752,000.00	590,000.00
Total Security of Persons and Property	5,121,835.14	4,222,173.25	5,871,640.44	5,860,825.52
TOTAL EXPENDITURES	5,121,835.14	4,222,173.25	5,871,640.44	5,860,825.52
Revenues Over (Under) Expenditures	503,897.70	1,267,280.64	(370,640.44)	(359,825.52)
Beginning Unencumbered Fund Balance (Use actual cash balance in Col. 2 and 3)	2,114,439.10	2,618,336.80	2,512,406.19	2,141,765.75
Ending Cash Fund Balance	2,618,336.80	3,885,617.44	2,141,765.75	1,781,940.23
Estimated Encumbrances (outstanding at end of year)	714,868.57	1,373,211.25	0.00	0.00
Estimated Ending Unencumbered Fund Balance	1,903,468.23	2,512,406.19	2,141,765.75	1,781,940.23

FUND TYPE/CLASSIFICATION: GOVERNMENTAL - SPECIAL REVENUE

Reproduce as needed

DESCRIPTION (1)	FOR 2019 ACTUAL (2)	FOR 2020 ACTUAL (3)	CURRENT YEAR ESTIMATED FOR 2021 (4)	BUDGET YEAR ESTIMATED FOR 2022 (5)
REVENUE	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
State Grants/Aid	0.00	0.00	0.00	0.00
TOTAL REVENUE	0.00	0.00	0.00	0.00
EXPENDITURES (Identify each program and object code at the same level shown on Exhibit I) (PROGRAM) (OBJECT)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Security of Persons and Property				
Contractual Services	0.00	0.00	0.00	0.00
Supplies and Materials	0.00	0.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00
Total Security of Persons and Property	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0.00	0.00	0.00	0.00
Revenues Over (Under) Expenditures	0.00	0.00	0.00	0.00
Beginning Unencumbered Fund Balance (Use actual cash balance in Col. 2 and 3)	231,449.12	231,449.12	231,449.12	231,449.12
Ending Cash Fund Balance	231,449.12	231,449.12	231,449.12	231,449.12
Estimated Encumbrances (outstanding at end of year)	0.00	0.00	0.00	0.00
Estimated Ending Unencumbered Fund Balance	231,449.12	231,449.12	231,449.12	231,449.12

FUND TYPE/CLASSIFICATION: GOVERNMENTAL - SPECIAL REVENUE

Reproduce as needed

DESCRIPTION	FOR 2019 ACTUAL	FOR 2020 ACTUAL	CURRENT YEAR ESTIMATED FOR 2021	BUDGET YEAR ESTIMATED FOR 2022
(1)	(2)	(3)	(4)	(5)
REVENUE	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Fees, Licenses, and Permits				
Swimming Pool Inspections	8,552.00	7,225.00	7,000.00	7,000.00
TOTAL REVENUE	8,552.00	7,225.00	7,000.00	7,000.00
EXPENDITURES	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(Identify each program and object code at the same level shown on Exhibit I)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(PROGRAM) (OBJECT)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Public Health and Welfare				
Personal Services	7,744.89	5,496.52	7,977.24	8,216.55
Contractual Services	0.00	0.00	0.00	0.00
Supplies and Materials	85.15	0.00	500.00	500.00
Capital Outlay	0.00	0.00	0.00	0.00
Total Public Health and Welfare	7,830.04	5,496.52	8,477.24	8,716.55
TOTAL EXPENDITURES	7,830.04	5,496.52	8,477.24	8,716.55
Revenues Over (Under) Expenditures	721.96	1,728.48	(1,477.24)	(1,716.55)
Beginning Unencumbered Fund Balance (Use actual cash balance in Col. 2 and 3)	11,804.68	12,526.64	14,255.12	12,777.88
Ending Cash Fund Balance	12,526.64	14,255.12	12,777.88	11,061.33
Estimated Encumbrances (outstanding at end of year)	0.00	0.00	0.00	0.00
Estimated Ending Unencumbered Fund Balance	12,526.64	14,255.12	12,777.88	11,061.33



FUND TYPE/CLASSIFICATION: GOVERNMENTAL - SPECIAL REVENUE

Reproduce as needed

DESCRIPTION	FOR 2019 ACTUAL	FOR 2020 ACTUAL	CURRENT YEAR ESTIMATED FOR 2021	BUDGET YEAR ESTIMATED FOR 2022
(1)	(2)	(3)	(4)	(5)
<b>REVENUE</b>	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Local Taxes				
General Property Tax - Real Estate	115,272.74	115,570.79	114,974.00	114,974.00
Tangible Personal Property Tax	233.45	275.96	250.00	250.00
Total Local Taxes	115,506.19	115,846.75	115,224.00	115,224.00
State Shared Taxes and Permits				
Property Tax Allocation	11,224.23	11,223.74	11,139.00	11,139.00
CAT Tax	0.00	0.00	0.00	0.00
Total Shared Taxes and Permits	11,224.23	11,223.74	11,139.00	11,139.00
<b>TOTAL REVENUE</b>	126,730.42	127,070.49	126,363.00	126,363.00
<b>EXPENDITURES</b>	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(Identify each program and object code at the same level shown on Exhibit I)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(PROGRAM) (OBJECT)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Security of Persons and Property				
Personal Services	120,000.00	98,726.58	120,000.00	120,000.00
Contractual Services	0.00	0.00	0.00	0.00
Total Security of Persons and Property	120,000.00	98,726.58	120,000.00	120,000.00
<b>TOTAL EXPENDITURES</b>	120,000.00	98,726.58	120,000.00	120,000.00
Revenues Over (Under) Expenditures	6,730.42	28,343.91	6,363.00	6,363.00
Beginning Unencumbered Fund Balance (Use actual cash balance in Col. 2 and 3)	37,418.59	44,149.01	72,492.92	78,855.92
Ending Cash Fund Balance	44,149.01	72,492.92	78,855.92	85,218.92
Estimated Encumbrances (outstanding at end of year)	0.00	0.00	0.00	0.00
Estimated Ending Unencumbered Fund Balance	44,149.01	72,492.92	78,855.92	85,218.92

FUND TYPE/CLASSIFICATION: GOVERNMENTAL - SPECIAL REVENUE

Reproduce as needed

DESCRIPTION	FOR 2019 ACTUAL	FOR 2020 ACTUAL	CURRENT YEAR ESTIMATED FOR 2021	BUDGET YEAR ESTIMATED FOR 2022
(1)	(2)	(3)	(4)	(5)
<b>REVENUE</b>	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Local Taxes				
General Property Tax - Real Estate	115,272.69	115,570.74	114,974.00	114,974.00
Tangible Personal Property Tax	233.45	275.96	250.00	250.00
Total Local Taxes	115,506.14	115,846.70	115,224.00	115,224.00
State Shared Taxes and Permits				
Property Tax Allocation	11,224.31	11,523.77	11,139.00	11,139.00
CAT Tax	0.00	0.00	0.00	0.00
Total Shared Taxes and Permits	11,224.31	11,523.77	11,139.00	11,139.00
<b>TOTAL REVENUE</b>	126,730.45	127,370.47	126,363.00	126,363.00
<b>EXPENDITURES</b>	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(Identify each program and object code at the same level shown on Exhibit I)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(PROGRAM) (OBJECT)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Security of Persons and Property				
Personal Services	120,000.00	86,907.77	120,000.00	120,000.00
Contractual Services	0.00	0.00	0.00	0.00
Total Security of Persons and Property	120,000.00	86,907.77	120,000.00	120,000.00
<b>TOTAL EXPENDITURES</b>	120,000.00	86,907.77	120,000.00	120,000.00
Revenues Over (Under) Expenditures	6,730.45	40,462.70	6,363.00	6,363.00
Beginning Unencumbered Fund Balance (Use actual cash balance in Col. 2 and 3)	37,422.47	44,152.92	84,615.62	90,978.62
Ending Cash Fund Balance	44,152.92	84,615.62	90,978.62	97,341.62
Estimated Encumbrances (outstanding at end of year)	0.00	0.00	0.00	0.00
Estimated Ending Unencumbered Fund Balance	44,152.92	84,615.62	90,978.62	97,341.62

FUND TYPE/CLASSIFICATION: GOVERNMENTAL - SPECIAL REVENUE

Reproduce as needed

DESCRIPTION	FOR 2019 ACTUAL	FOR 2020 ACTUAL	CURRENT YEAR ESTIMATED FOR 2021	BUDGET YEAR ESTIMATED FOR 2022
(1)	(2)	(3)	(4)	(5)
REVENUE	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Loan Repayments/Interest/Miscellaneous	119,487.75	84,327.69	60,000.00	60,000.00
TOTAL REVENUE	119,487.75	84,327.69	60,000.00	60,000.00
EXPENDITURES	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(Identify each program and object code at the same level shown on Exhibit I)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(PROGRAM) (OBJECT)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Community Development				
Contractual Services/Miscellaneous	101,351.64	0.00	50,000.00	50,000.00
Supplies and Materials	0.00	0.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00
Total Community Development	101,351.64	0.00	50,000.00	50,000.00
TOTAL EXPENDITURES	101,351.64	0.00	50,000.00	50,000.00
Revenues Over (Under) Expenditures	18,136.11	84,327.69	10,000.00	10,000.00
Beginning Unencumbered Fund Balance	525,484.22	543,620.33	627,948.02	637,948.02
(Use actual cash balance in Col. 2 and 3)				
Ending Cash Fund Balance	543,620.33	627,948.02	637,948.02	647,948.02
Estimated Encumbrances (outstanding at end of year)	0.00	0.00	0.00	0.00
Estimated Ending Unencumbered Fund Balance	543,620.33	627,948.02	637,948.02	647,948.02